

**Final Order Denying Refund: 01-20191524R
Individual Income Tax
For the Tax Year 2015**

NOTICE: IC § 4-22-7-7 permits the publication of this document in the Indiana Register. The publication of this document provides the general public with information about the Indiana Department of Revenue's official position concerning a specific set of facts and issues. The "Holding" section of this document is provided for the convenience of the reader and is not part of the analysis contained in this Order Denying Refund.

HOLDING

Couple could not verify their 2015 extension at the Federal level which is required for a corresponding extension in Indiana; therefore Couple did not timely file their 2015 Indiana Income Tax Returns. They are not entitled to the refund.

ISSUE

I. Tax Administration - Statute of Limitations.

Authority: IC § 6-8.1-6-1; IC § 6-8.1-9-1; *Dept. of State Revenue v. Caterpillar, Inc.*, 15 N.E.3d 579 (Ind. 2014).

Taxpayers protest the denial of their refund claim.

STATEMENT OF FACTS

Taxpayers ("Husband" and "Wife") are Indiana residents. The Indiana Department of Revenue ("Department") denied Taxpayers' claim for refund because they filed beyond the three year period required to file a refund claim. Taxpayers protest the denial and waived their right to an administrative hearing. This Final Order Denying Refund results. Additional facts will be provided as necessary.

I. Tax Administration - Statute of Limitations.

DISCUSSION

Taxpayers' 2015 Indiana tax return was due April 18, 2019. Taxpayers protest that they filed a Form 4868 requesting an extension from the Internal Revenue Service ("IRS"). This, Taxpayers argue, automatically extends their 2015 Indiana filing date. Taxpayers filed their 2015 tax returns on October 7, 2019. On October 24, 2019 the Department denied Taxpayers' claim for refund.

"[W]hen [courts] examine a statute that an agency is 'charged with enforcing. . .[courts] defer to the agency's reasonable interpretation of [the] statute even over an equally reasonable interpretation by another party.'" *Dept. of State Revenue v. Caterpillar, Inc.*, 15 N.E.3d 579, 583 (Ind. 2014). Thus, all interpretations of Indiana tax law contained within this decision shall be entitled to deference.

The Indiana Code provides guidance on filing a refund claim. IC § 6-8.1-9-1(a) provides:

If a person has paid more tax than the person determines is legally due for a particular taxable period, the person may file a claim for a refund with the department. Except as provided in subsections (j) and (k), in order to obtain the refund, the person must file the claim with the department within three (3) years after the later of the following:

- (1) The due date of the return.
- (2) The date of payment. . .

IC § 6-8.1-6-1(c) provides:

The following apply only to a person's Indiana adjusted gross income tax return or a person's financial institutions tax return:

- (1) If the Internal Revenue Service allows a person an extension on the person's federal income tax return, the corresponding due dates for the person's Indiana income tax returns are automatically extended for the

same period as the federal extension, plus thirty (30) days.

(2) If a person petitions the department for a filing extension for the person's Indiana adjusted gross income tax return or financial institutions tax return without obtaining an extension for filing the person's federal income tax return, the department shall extend the person's due date for the person's Indiana adjusted gross income tax return or financial institutions tax return for the same period that the person would have been allowed under subdivision (1) if the person had been granted an extension by the Internal Revenue Service.

Taxpayers filed their 2015 tax returns on October 7, 2019, requesting a refund. According to IC § 6-8.1-9-1, Taxpayers had until April 18, 2019 to request that refund. Taxpayers claimed to have filed an extension, but the Department could not verify that information. Taxpayers could provide verification from the IRS that it did receive and approve the request for extension of the Federal filing date, but unless that is provided the Indiana refund request was due on April 18, 2019. Based on the Department's verifiable information, Taxpayers did not file within three years, thus the protest is denied.

FINDING

Taxpayers' protest is denied.

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